

**UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA**

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CitiBank, N.A., as Trustee for the  
Holders of Structured Asset Mortgage  
Investments II Inc., Bear Stearns ALT-A Trust,  
Mortgage Pass-Through Certificates Series 2006-4,

*Plaintiff,*

vs.

Russell E. Willits, First Commercial Bank,  
Inc., Discover Bank, FIA Card Services, N.A.,  
Ann Strommen, Scott Strommen, State of  
Minnesota Department of Revenue, and the  
United States of America Internal Revenue  
Service,

*Defendants.*

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Court File No. 12-CV-01231 (MJD/JJG)

**STIPULATION BETWEEN  
PLAINTIFF AND DEFENDANT  
UNITED STATES OF AMERICA  
INTERNAL REVENUE SERVICE**

THIS STIPULATION is made and entered by and between Plaintiff and Defendant  
United States of America Internal Revenue Service.

**RECITALS**

1. Defendant Russell E. Willits is the record owner of the real property in Hennepin  
County, Minnesota described as follows:

Lot 7, Block 1, Gallaway 1<sup>st</sup> Addition (“Property”).

2. Defendant Russell E. Willits and his former spouse, as mortgagors, executed and  
delivered to Mortgage Electronic Registration Systems, Inc., as mortgagee and nominee for  
Countrywide Home Loans, Inc., a Mortgage dated April 21, 2006 in the amount of \$304,000.00,

which was recorded in the office of the County Recorder, Hennepin County, Minnesota on May 17, 2006 as Document No. 8797325 (“Mortgage Document No. 8797325”).

3. First Republic Title, LLC, as the agent of Chicago Title Insurance Company, mistakenly released Mortgage Document No. 8797325 pursuant to a Certificate of Release of Mortgage dated February 27, 2007, which was recorded in the office of the County Recorder, Hennepin County, Minnesota on March 14, 2007 as Document No. 8950290 (“Release Document No. 8950290”).

4. Mortgage Electronic Registration Systems, Inc., as assignor, assigned Mortgage Document No. 8797325 to Plaintiff, as assignee, pursuant to an Assignment of Mortgage dated June 29, 2011, which was recorded in the office of the County Recorder, Hennepin County, Minnesota on May 16, 2012 as Document No. 9789027.

5. On July 21, 2010, Defendant United States of America Internal Revenue Service recorded a Notice of Tax Lien dated July 13, 2010, in the amount of \$39,304.20, in the office of the County Recorder, Hennepin County, Minnesota as Document No. 9538395 (“Federal Tax Lien Document No. 9538395”).

6. Defendant United States of America Internal Revenue Service acknowledges that it has been paid the sum of \$25,000.00 to make and enter into this Stipulation.

NOW, THEREFORE, the parties stipulate and agree as follows:

1. The aforescribed recitals are an integral part of this Stipulation and are incorporated by reference herein.

2. Defendant United States of America Internal Revenue Service consents to the reinstatement of Mortgage Document No. 8797325 and the cancellation of Release Document No. 8950290.

3. Defendant United States of America Internal Revenue Service agrees that Mortgage Document No. 8797325 is prior and superior to Federal Tax Lien Document No. 9538395.

4. Except as otherwise provided herein, Plaintiff may apply to the Court for the relief requested in Plaintiff's Complaint without notice to Defendant United States of America Internal Revenue Service.

5. This Stipulation is subject to the approval of the Court. Plaintiff shall apply to the Court for an Order approving this Stipulation. Such application may be made without a hearing.

BEISEL & DUNLEVY, P.A.

Date: 3-14-13

s/ Bradley N. Beisel  
Bradley N. Beisel, (#6191)  
282 U.S. Trust Building  
730 Second Avenue South  
Minneapolis, MN 55402  
Telephone: 612-436-2222  
*Attorneys for Plaintiff*

B. TODD JONES  
United States Attorney

Date: 3-18-13

By: s/ Roylene A. Champeaux  
Roylene A. Champeaux (#154805)  
Assistant United States Attorney  
600 U.S. Courthouse  
300 South 4<sup>th</sup> Street  
Minneapolis, MN 55415  
Telephone: 612-664-5685  
*Attorneys for Defendant United States of America  
Internal Revenue Service*